

## **IC 7.1-5-4**

### **Chapter 4. Unpaid Taxes; Counterfeit Permits**

#### **IC 7.1-5-4-1**

##### **Possession of untaxed beverages prohibited**

Sec. 1. Possession of Untaxed Beverages Prohibited. It is a Class C misdemeanor for a person to sell, barter, give away, or possess, an alcoholic beverage, knowing that all taxes due the state on it are not paid.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.30.) As amended by Acts 1978, P.L.2, SEC.708.*

#### **IC 7.1-5-4-2**

##### **Repealed**

*(Repealed by Acts 1978, P.L.2, SEC.727.)*

#### **IC 7.1-5-4-3**

##### **Unlawful furnishing of evidence of payment of tax prohibited**

Sec. 3. Unlawful Furnishing of Evidence of Payment of Tax Prohibited. It is unlawful for a person, other than an officer of the state lawfully entitled to do so, to furnish evidence of the payment of the excise tax, or to execute or issue a permit of any type, to another person.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.32.)*

#### **IC 7.1-5-4-4**

##### **Repealed**

*(Repealed by Acts 1973, P.L.56, SEC.38.)*

#### **IC 7.1-5-4-5**

##### **Possession of counterfeit permit prohibited**

Sec. 5. Possession of Counterfeit Permit Prohibited. It is unlawful for a person to possess an article, instrument, imitation, or counterfeit of a permit, other than one lawfully issued to him and which he is lawfully entitled to possess. It is unlawful, also, for a person to display an imitation or counterfeit of a permit for the purpose of defrauding the state of the payment of a tax or license fee imposed by this title.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.33.)*

#### **IC 7.1-5-4-6**

##### **Fraudulent statements prohibited**

Sec. 6. Fraudulent Statement Prohibited. It is unlawful for a person to make a statement, written or oral, as to payment to, or the receipt by, the state, for the purpose of defrauding the state of a tax or license fee imposed by this title.

*(Formerly: Acts 1973, P.L.55, SEC.1.)*

#### **IC 7.1-5-4-7**

##### **Evidence**

Sec. 7. Evidence. The possession of a permit, or of an imitation or

counterfeit of a permit, contrary to the provisions of this chapter, is prima facie evidence of an intent to defraud the state by the possessor of the prohibited article.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.34.)*